IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 199 OF 1996.

The Commissioner of Income Tax..... Appellant.
vs.
M/s Simplex Marketing ..... Respondent.

Shri Ashok Kotangale with G. Hariharan i/b H.D. Rathod for the appellant.

Ms.Shobha Jagtiani i/b D.M. Haresh & Co. for the respondent.

CORAM : V.C.DAGA AND J.P. DEVADHAR, JJ.

DATED : 29th August 2005.

P.C. :

. By this reference under section 256(1) of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following question of law for the opinion of this Court:

. Whether, on the facts and in the circumstances of the case, the Tribunal was right in holding that investment allowance is allowable on the musement machinery?

. In view of the judgment of this Court in the case of **C.I.T. vs. M/s Pithwa Engg.Works**, **(2005) 276 ITR 519(Bom),** wherein this Court has relied upon earlier decision of this Court in the case of **C.I.T. vs. Camco Colour Co.** (2002) 254 ITR 565, we do not think it necessary to answer the reference made to

this Court for the Assessment Year 1983-84, having negligible tax effect. Accordingly, reference stands returned unanswered with no order as to costs.

(J.P. DEVADHAR,J.) **(V.C.DAGA,J.)**